

DTL INDIA HOLDINGS LIMITED

Registered Office: Flat No. 102, Utraula Complex, 27/6 Raja Ram Mohan Rai Marg, 3 Way Road, Lucknow -226001 (U.P.)

Corporate Office: 1st Floor, office No.1 Kohinoor Center, Above HDFC Bank Ltd., Chakan, Pune – 410501 (Maharashtra).

[CIN- L50300UP1981PLC005289]

Tele No: 8188022252; Telefax: 02135-249771; Website: www.dtlindiaholding.com, E-Mail: md@dtl.com

13th February, 2021

To,

Head-Listing & Compliance

Metropolitan Stock Exchange of India Ltd. (MSEI)

Vibgyor Towers, 4th Floor,

Plot No.C 62, G-Block,

Opp.Trident Hotel,

Bandra Kurla Complex, Bandra (E),

MUMBAI - 400098

Sub.: Outcome of Board Meeting

Dear Sir/ Ma'am,

In continuation to our letter dated 5th February, 2021 and pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company has, at its meeting held today, approved the Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter and nine months ended 31st December, 2020.

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are hereby forwarding the following documents:

- (1) Unaudited Financial Results (Standalone and Consolidated) for the quarter and nine months ended 31st December, 2020.
- (2) Limited Review Report of the Statutory Auditors of the Company for the said period.

The meeting commenced at 4.00 P.M. and concluded at 7.15 P. M.

Also please find enclosed Non-applicability of declaration of Reg. 32 of SEBI (LODR) Regulations, 2015 (Statement of Deviation or Variation for proceeds of public issue, rights issue, preferential issue, QIP)

Kindly take the above on record and oblige.

Thanking you,

Yours Faithfully,

For DTL INDIA HOLDINGS LIMITED


(NITIN SIDDHESHWAR METKARI)
Company Secretary & Compliance Officer
ACS:42888



Encls: As Above

V.G.ASSOCIATES

CHARTERED ACCOUNTANTS

Room No. 5B & 6A, CD Block, Dalippur Towers, 6, Sapru Marg, Lucknow

Phone No. +91 - 522 - 4016909,

Mobile No. : 9415022780, 9415009130

E-Mail: vgassociates@gmail.com

LIMITED REVIEW REPORT

To,

The Board of Directors,
DTL India Holdings Limited.

We have reviewed the unaudited financial results of DTL India Holdings Limited (“the Company”) for the quarter and nine months ended December 31, 2020 which are included in the accompanying Statement of Financial Results for the Quarter and nine months ended December 31, 2020 together with the notes thereon (“the statement”). The Statement has been prepared by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing obligation and Disclosure Requirements) Regulation 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016. The statement is the responsibility of the Company’s Management and has been approved by the Board of Directors. Our responsibility is to issue a report on the financial statements based on our review.

We conducted our review in accordance with the standard on Review Engagement (SRE) 2410, “Review of Interim Financial information performed by the Independent Auditor of the Entity” issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting standards (IND AS) specified under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For V.G. Associates
Chartered Accountants
(FRN: 001240C)**

**Date: 13/02/2021
Place: Lucknow
UDIN: 21070481AAAAAT7069**



**(V.K. Gupta)
Partner
Membership no. 070481**

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[CIN- L50300UP1981PLC005289]
Tele No: 8188022252; Telefax: 02135-249771; Website: www.dtlindiaholding.com. E-Mail: md@dtl.com

Un-Audited Standalone Financial Results for the Quarter ended December 31, 2020						R_{s.} In Lakhs
Particulars	3 Months Quarter ended 31.12.2020	Preceding 3 Months ended 30.09.2020	Corresponding 3 Months ended in the previous year 31.12.2019	Nine months ended 31.12.2020 31.12.2019		Financial Year ended 31.03.2020
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Revenue						
(a) From operation	19.67	29.18	33.22	52.70	109.78	158.28
(b) Other Income	-	-	-	-	-	-
Total Revenue	19.67	29.18	33.22	52.70	109.78	158.28
2 Expenses						
(a) Cost of Materials Consumed	-	0.71	-	0.71	-	11.86
(b) Changes in Inventories of finished goods, Work-in-Progress	-	-	-	-	-	-
© Employee benefits expenses	10.13	8.92	7.59	27.65	27.77	37.22
(d) Excise Duty	-	-	-	-	-	-
(e) Finance Costs	-	-	-	-	0.02	0.02
(f) Depreciation and amortisation expenses	2.60	2.60	1.16	7.80	3.48	5.40
(g) Other Expenses	12.04	19.26	16.79	34.21	47.44	65.88
Total Expenses	24.77	31.49	25.54	70.37	78.71	120.38
3 Profit before exceptional Items and Tax	-	-	-	-	-	-
4 Exceptional Item	-	-	-	-	-	-
5 Profit/(Loss) before Tax(1-2)	(-) 5.10	(-) 2.31	7.68	(-) 17.67	31.07	37.90
6 Tax Expenses						
Current Tax	-	-	1.90	-	3.90	9.54
Deffered Tax	-	-	-	-	-	(-) 1.26
7 Nett Profit(Loss) after Tax (3-4)	(-) 5.10	(-) 2.31	5.78	(-) 17.67	27.17	29.62
8 Other Comprehensive Income	-	-	-	-	-	-
9 Total Comprehensive Income	(-) 5.10	(-) 2.31	5.78	(-) 17.67	27.17	29.62
10 paid up Equity Share Capital (Face Value: Rs 10 per Share)	108.69	108.69	108.69	108.69	108.69	108.69
11 Reserves excluding Revaluation Reserves as per balance sheet	-	-	-	-	-	861.38

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12 Earnings per Share

Basic and diluted(Rs.)	(-) 0.46	(-) 0.21	0.53	(-) 1.62	2.50	2.73
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Note:-

1. The above results have been reviewed and recommended for adoption by the Audit Committee to the Board of Directors and have been approved by the Board of Directors at its Meeting held on 13th February, 2021.
2. The above is an extract of the detailed format of Financial Results for the Quarter and Nine Months ended on 31st December, 2020 filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Standalone and Consolidated Quarterly and Nine Months Financial Results are available on the website of Stock Exchange (www.msei.in) and on the Company's website: www.dtlindiaholding.com.
3. The Statutory Auditors have carried out a Limited Review for the Quarter and Nine Months Year ended on 31st December, 2020 and have issued an unmodified report thereon.
4. Figures for the previous period have been regrouped and reclassified to confirm to the classification of current period wherever necessary.

Thanking you,

Yours Faithfully,

For DTL INDIA HOLDINGS LIMITED


(NITIN SIDDHESHWAR METKARI)
Company Secretary & Compliance Officer
ACS:42888



V.G.ASSOCIATES
CHARTERED ACCOUNTANTS

Room No. 5B & 6A, CD Block, Dalippur Towers, 6, Sapru Marg, Lucknow
Phone No. +91 - 522 - 4016909,
Mobile No. : 9415022780, 9415009130
E-Mail: vgassociates@gmail.com

Independent Auditor's Review Report on consolidated unaudited quarterly and nine months to date financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

TO THE BOARD OF DIRECTORS OF
DTL INDIA HOLDINGS LIMITED

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of DTL India Holdings Limited ("the Company") and its Associate for the quarter ended December 31st 2020, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended which has been initialled by us for the purpose of identification. Attention is drawn to the fact that the consolidated figures for the corresponding quarter December 31st 2020, as reported in these financial results have been approved by the Company's Board of Directors, but have not been subjected to review.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors in their respective meeting held on February 13th, 2021, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform review to obtain moderate assurance as to whether the statement is free to material mis-statement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the DTL Ancillaries Limited (an Associate Company).
5. We did not review the interim financial information of Associate (DTL Ancillaries Limited) included in the unaudited consolidated financial results, whose interim financial results reflect total assets of Rs. 220.96 cr as at 31st December 2020, total revenues of Rs. 104.02 cr for the period ended 31st December 2020, total profit after tax of Rs. 0.23 cr for the 9 months ended 31st December 2020 (-4.9cr loss for qtr ended 31.12.20) and total comprehensive income of Rs.0.23 cr for the 9 months ended 31st December 2020 (-4.9cr for quarter ended 31.03.20) as considered in the unaudited consolidated financial results.

6. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion on the Statement is not modified in respect of the above matter.

We draw attention to Note No. 3 of the Consolidated Financial Results which states that the management has performed an assessment of the impact of COVID-19 on the Group's operations, financial performance and position as at and for the Quarter ended December 31, 2020 and has concluded that there is no significant impact which is required to be recognized in the financial results.

Accordingly no adjustments have been made to the financial results.

Date: 13/02/2021

Place: Lucknow

UDIN: 21070481AAAAAT7069

For V.G. Associates
Chartered Accountants
(FRN: 001240C)



(V.K. Gupta)
Partner
Membership no. 070481

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Un-Audited Financial Results for the Quarter ended December 31, 2020						Rs. In Lakhs
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(a) From operation	19.67	29.18	33.22	52.70	109.78	158.28
(b) Other Income	-	-	-	-	-	-
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2 Expenses						
(a) Cost of Materials Consumed	-	0.71	-	0.71	-	11.86
(b) Changes in Inventories of finished goods, Work-in-Progress	-	-	-	-	-	-
© Employee benefits expenses	10.13	8.92	7.59	27.65	27.77	37.22
(d) Excise Duty	-	-	-	-	-	-
(e) Finance Costs	-	-	-	-	0.02	0.02
(f) Depreciation and amortisation expenses	2.60	2.60	1.16	7.80	3.48	5.40
(g) Other Expenses	12.04	19.26	16.79	34.21	47.44	65.88
Total Expenses	24.77	31.49	25.54	70.37	78.71	120.38
3 Profit before exceptional Items and Tax	-	-	-	-	-	-
4 Exceptional Item	-	-	-	-	-	-
5 Profit/(Loss) before Tax(1-2)	-5.1	-2.31	7.68	17.67	31.07	37.90
6 Share in profit from JV/ Associate	-225.57	141.81	389.12	10.83	1239.17	485.12
6 Tax Expenses						
Current Tax	-	-	1.90	-	3.90	9.54
Deferred Tax	-	-	-	-	-	1.26
7 Nett Profit(Loss) after Tax (3-4)	-230.67	139.5	394.90	28.50	1266.34	512.22
8 Other Comprehensive Income		-	-			

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	-	-	-	-	-	-
9 Total Comprehensive Income	-230.67	139.5	394.9	28.50	1266.34	512.22
10 paid up Equity Share Capital (Face Value: Rs 10 per Share)	108.69	108.69	108.69	108.69	108.69	108.69
11 Reserves excluding Revaluation Reserves as per balance sheet	-	-	-	-	-	861.38
12 Earnings per Share Basic and diluted(Rs.)	-2.12	12.80	36.33	12.88	116.50	2.73

Note:-

1. The above results have been reviewed and recommended for adoption by the Audit Committee to the Board of Directors and have been approved by the Board of Directors at its Meeting held on 13th February, 2021.
2. The above is an extract of the detailed format of Financial Results for the Quarter and Nine Months ended on 31st December, 2020 filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Standalone and Consolidated Quarterly and Nine Months Financial Results are available on the website of Stock Exchange (www.mseil.in) and on the Company's website: www.dtlindiaholding.com.
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4. Figures for the previous period have been regrouped and reclassified to confirm to the classification of current period wherever necessary.

Thanking you,

Yours Faithfully,

For DTL INDIA HOLDINGS LIMITED


(NITIN SIDDHESHWAR METKARI)
Company Secretary & Compliance Officer
ACS:42888



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13th February, 2021

To,
Head-Listing & Compliance
Metropolitan Stock Exchange of India Ltd. (MSEI)
Vibgyor Towers, 4th Floor,
Plot No.C 62, G-Block,
Opp.Trident Hotel,
Bandra Kurla Complex, Bandra (E),
MUMBAI – 400098

Sub.: Non-applicability of declaration of Reg. 32 of SEBI (LODR) Regulations, 2015
(Statement of Deviation or Variation for proceeds of public issue, rights issue, preferential issue,
QIP)

Dear Sir/ Ma'am,

We hereby declare and undertake that the Regulation 32 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (filing of declaration of Reg. 32 of SEBI (LODR) Regulations, 2015 (Statement of Deviation or Variation for proceeds of public issue, rights issue, preferential issue, QIP) is not applicable to the Company as the Company has made any public issue, right issue, preferential issue or QIP.

Kindly take the above information on record and oblige.

Thanking you,

Yours Faithfully,

For DTL INDIA HOLDINGS LIMITED


(NITIN SIDDHESHWAR METKARI)
Company Secretary & Compliance Officer
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